

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	:
<b>In re</b>	:
	:
<b>LEHMAN BROTHERS HOLDINGS, INC. <i>et al.</i>,</b>	:
	:
<b>Debtors.</b>	:
	:
-----x	
	<b>Chapter 11 Case No.</b>
	<b>Case No. 08-13555 (JMP)</b>
	<b>(Jointly Administered)</b>
	<b>Ref. Docket Nos. 2423 &amp; 2425</b>

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK     )  
                                  ) ss.:  
COUNTY OF NEW YORK    )

ANGHARAD BOWDLER, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.

2. On December 31, 2008, I caused to be served the

a) "Notice of Hearing Regarding Debtors' Application Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for an Order Authorizing the Retention and Employment of Ernst & Young LLP as Auditors and Tax Services Provider Nunc Pro Tunc to the Commencement Date," to which is attached the "Debtors' Application Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code for an Order Authorizing the Retention and Employment of Ernst & Young LLP as Auditors and Tax Services Provider Nunc Pro Tunc to the Commencement Date" [Docket 2423] dated December 31, 2008,

b) "Notice of Debtors' Motion to Extend Time to Comply with Section 345(b) of the Bankruptcy Code," dated December 31, 2008, to which is attached the "Debtors' Motion to Extend Time to Comply with Section 345(b) of the Bankruptcy Code," [Docket 2425] dated December 31, 2008,


by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit "A",
- b) delivered by facsimile to those parties listed on the attached Exhibit "B", and
- c) enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the attached Exhibit "C".

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

  
Angharad Bowdler

Sworn to before me this  
2nd day of January, 2009

  
Notary Public

**REGINA AMPORFRO**  
**Notary Public, State of New York**  
**No. 01AM6064508**  
**Qualified in Bronx County**  
**Certificate Filed in New York County**  
**Commission Expires Sept. 24, 2009**

## **EXHIBIT A**

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## **EXHIBIT C**

UNITED STATES BANKRUPTCY COURT  
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